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STATE OF DELAWARE
BOARD OF ACCOUNTANCY

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APPLICATION TO REINSTATE EXPIRED CPA PERMIT TO PRACTICE

INSTRUCTIONS

When to File

If you formerly held a Delaware CPA Permit to Practice that is now expired, regardless of when it expired, you may reinstate your permit on or before June 30, 2017 if you meet the requirements below. However, if you fail to reinstate your CPA Permit to Practice by June 30, 2017 and later wish to resume practicing in Delaware, you must reapply and meet all requirements for an [initial CPA Permit to Practice](#). (See [24 Del. C. §108 \(g\)](#).)

Requirements

- ☐ Submit completed, signed and notarized [Application to Reinstate CPA Permit to Practice](#).
- ☐ Enclose a check or money order for the non-refundable [reinstatement fee](#) made payable to "State of Delaware."
 - Payment must be U.S. funds and drawn on a U.S. bank.
- ☐ Complete the [Continuing Professional Education Log for Applicants](#) form showing that you have completed 80 hours of continuing professional education (CPE) in the during the two-year period ending June 30, 2017 (Section 7.2.9 of the Board's [Rules and Regulations](#)). **Attach certificates of completion for the CPE listed on the form.**
 - The CPE must meet the requirements in Section 7.2.1.1 of the Board's [Rules and Regulations](#).
- ☐ If you have never been issued a U.S. Social Security Number (SSN), submit a [Request for Exemption from Social Security Number Requirement](#).

The Privacy Act of 1974, Section 7, requires the following information to be given to all applicants: Applicants for any Delaware professional or occupational license, permit, registration or certificate (other than Gaming permits) are required to provide a U.S. SSN (29 Del. C. §8735(m)). The Division of Professional Regulation uses the SSN primarily to verify identity and safeguard personal information. It may also be used to enforce child support obligation (13 Del. C. §2216) and for other lawful purposes.

TYPE OF APPLICATION

1. Is your place of business **outside Delaware** and, if so, will it remain outside Delaware? Yes ☐ No ☐ If yes, continue with the next question. If no, skip to Question 3.
2. Do you hold an active CPA permit to practice from a [substantially equivalent jurisdiction](#) **or** an [individual substantial equivalency](#) certified by the National Qualification Appraisal Service (NQAS)? Yes ☐ No ☐
 - If yes, you have practice privilege in Delaware and do not need to apply for a Delaware CPA Permit. However, if you wish to apply anyway, continue to the next question.
 - If no, continue to the next question.
3. Enter your former Delaware CPA Permit to Practice number: CA - _____
Note: If you don't know the number, you may look it up online – see [Search & Verify Professional License](#).

IDENTIFYING AND CONTACT INFORMATION – All applicants complete this section.

4. Name: _____
Last/Family Name First Middle

If this is not the name that appeared on your former CPA Permit to Practice, submit a copy of the legal document changing your name (e.g., marriage certificate, divorce decree).

5. Other Names Used: _____ None ☐
(Include maiden, other married, alternative spellings.)
6. Date of Birth (month/day/year): _____ Gender: Male ☐ Female ☐
7. Have you been issued a U.S. Social Security Number? Yes ☐ No ☐ If yes, enter your SSN: _____
If no, you must file a [Request for Exemption from Social Security Number Requirement](#).
8. Mailing Address: _____

City State/Province Zip/Postal Code Country
9. Phone: _____ Daytime Home Email: _____ None ☐

CONTINUING PROFESSIONAL EDUCATION

10. Within the past two years, have you completed 80 hours of continuing professional education (CPE)? Yes ☐ No ☐
Complete the [Continuing Professional Education Log for Applicants](#) form showing the CPE you completed in the two years before filing this application (Section 7.2.1.1 of the Board's [Rules and Regulations](#)). Attach certificates of completion for the CPE listed on the form.

DISCLOSURES

11. Have you been charged with, been convicted of or entered a plea of *nolo contendere* (no contest) related to any felony, misdemeanor, or any other criminal offense in any jurisdiction since your last renewal in Delaware? Yes ☐ No ☐
If yes, enclose a letter explaining fully and submit a certified copy of a criminal history record from each jurisdiction where you have a record. For information on obtaining a Delaware criminal history record, click [State Bureau of Identification](#).
12. Has your license or certificate to practice accountancy been suspended, revoked, or otherwise disciplined, **or** is it under investigation or pending a disciplinary proceeding in any jurisdiction since your last renewal in Delaware? Yes ☐ No ☐ **If yes, submit a letter explaining fully and copies of all relevant records.**

If your application requires Board review, the Board office must receive all of these items no later than 4:30 PM ten full working days before the Board's meeting date:

- Completed, signed and notarized application form
- Fee payment
- All required supporting documentation.

Applications that are not complete within 12 months of filing may be considered abandoned and discarded.

AFFIDAVIT

The undersigned, having first been duly sworn (or affirms) according to law, states that he/she is the person who completed this application and signs this affidavit, that the statements in the application are true, that he/she has not suppressed any information that may affect this application, that he/she understands that participating or cooperating in fraud or material deception in order to be licensed may result in denial or revocation of the application or license and mandatory reporting of such actions to the Attorney General for further action, and that he/she has read and understands this affidavit.

Applicant Signature: _____ **Date:** _____

State of _____ County or City of _____

Sworn and subscribed to before me this _____ day of _____, 2_____

Notary Public: _____

SEAL

My commission expires: _____

Applications that are unsigned, not notarized, incomplete, or not accompanied by the required fee will be rejected.